

**RULES
OF
DEPARTMENT OF REVENUE
INCOME TAX DIVISION**

**CHAPTER 560-7-8
RETURNS AND COLLECTIONS**

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In the event an amended return is filed by the taxpayer which shows a change in the return, the statute of limitations under O.C.G.A. § 48-2-49 and O.C.G.A. § 48-7-82 runs from the date the amended return was filed only to the extent of such specific changes.

Authority O.C.G.A. §§ 48-2-12, 48-2-49 and 48-7-82.